



County of Orange

MEMO

SUPERVISOR BILL CAMPBELL
ORANGE COUNTY BOARD OF SUPERVISORS
THIRD DISTRICT

DATE: November 17, 2003
TO: Members, Board of Supervisors
FROM: James D. Ruth, CEO
SUBJECT: AOCDS Medical Benefits Trust Federal Tax Return

Earlier today additional information was requested from the Association of Orange County Deputy Sheriffs (AOCDS) regarding the Medical Benefits Trust. While negotiations have already concluded with this labor organization, they did provide the County with a copy of their 2002 Federal Tax Return for the Trust. Attached to this correspondence is the referenced information.

cc: Jan Walden, Assistant CEO/Office of Human Resources
Susan Paul, Chief of Employee Relations

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

The organization may have to use a copy of this return to satisfy state reporting requirements.

Department of the Treasury
Internal Revenue Service

A For the 2002 calendar year, or tax year beginning 2002, and ending

B Check if applicable:

- ☐ Address change
☐ Name change
☐ Initial return
☐ Final return
☐ Amended return
☐ Application pending

Please use IRS label or print or type. See Specific Instructions.

C Name of organization

AOCDS GROUP MEDICAL AND HOSPITAL SERVICE TRUST

Number and street (or P.O. box if mail is not delivered to street address) Room/suite

1314 W. FIFTH ST. STE. E

City or town, state or country, and ZIP + 4

SANTA ANA, CA 92703

D Employer identification number

33-6097080

E Telephone number

(714) 285-9900

F Accounting method: ☒ Cash ☐ Accrual
☐ Other (specify) _____

Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

H and I are not applicable to section 527 organizations.

H(a) Is this a group return for affiliates? ☐ Yes ☒ No

H(b) If "Yes," enter number of affiliates _____

H(c) Are all affiliates included? ☐ Yes ☐ No
(If "No," attach a list. See instructions.)H(d) Is this a separate return filed by an organization covered by a group ruling? ☐ Yes ☐ No

I Enter 4-digit GEN _____

M Check ☒ if the organization is not required to attach Sch. B (Form 990, 990-EZ, or 990-PF).

G Web site: _____

J Organization type (check only one) ☒ 501(c) 3 ☐ (insert no.) ☐ 4947(a)(1) or ☐ 527K Check here ☐ if the organization's gross receipts are normally not more than \$25,000. The organization need not file a return with the IRS; but if the organization received a Form 990 Package in the mail, it should file a return without financial data. Some states require a complete return.L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 **13,288,413**

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See page 17 of the instructions.)

Revenue	1	Contributions, gifts, grants, and similar amounts received:		
	a	Direct public support	1a	
	b	Indirect public support	1b	
	c	Government contributions (grants)	1c	
	d	Total (add lines 1a through 1c) (cash \$ _____ noncash \$ _____)	1d	
	2	Program service revenue including government fees and contracts (from Part VII, line 93)	2	13,288,413
	3	Membership dues and assessments	3	
	4	Interest on savings and temporary cash investments	4	
	5	Dividends and interest from securities	5	
	6a	Gross rents	6a	
6b	Less: rental expenses	6b		
6c	Net rental income or (loss) (subtract line 6b from line 6a)	6c		
7	Other investment income (describe _____)	7		
8a	Gross amount from sales of assets other than inventory	(A) Securities	8a	
8b	Less: cost or other basis and sales expenses	(B) Other	8b	
8c	Gain or (loss) (attach schedule)	8c		
8d	Net gain or (loss) (combine line 8c, columns (A) and (B))	8d		
9	Special events and activities (attach schedule)			
a	Gross revenue (not including \$ _____ of contributions reported on line 1a)	9a		
b	Less: direct expenses other than fundraising expenses	9b		
c	Net income or (loss) from special events (subtract line 9b from line 9a)	9c		
10a	Gross sales of inventory, less returns and allowances	10a		
b	Less: cost of goods sold	10b		
c	Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	10c		
11	Other revenue (from Part VII, line 103)	11		
12	Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	12	13,288,413	
Expenses	13	Program services (from line 44, column (B))	13	
	14	Management and general (from line 44, column (C))	14	
	15	Fundraising (from line 44, column (D))	15	
	16	Payments to affiliates (attach schedule)	16	
	17	Total expenses (add lines 16 and 44, column (A))	17	13,839,366
Net Assets	18	Excess or (deficit) for the year (subtract line 17 from line 12)	18	-550,953
	19	Net assets or fund balances at beginning of year (from line 73, column (A))	19	8,657,634
	20	Other changes in net assets or fund balances (attach explanation)	20	
	21	Net assets or fund balances at end of year (combine lines 18, 19, and 20)	21	8,106,681

For Paperwork Reduction Act Notice, see the separate instructions.

Form 990 (2002)

Part II Statement of Functional Expenses

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others. (See page 21 of the instructions.)

Do not include amounts reported on lines 6b, 8b, 9b, 10b, or 16 of Part I.	(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22 Grants and allocations (attach schedule)				
(cash \$ _____ noncash \$ _____)				
23 Specific assistance to individuals (attach schedule)				
24 Benefits paid to or for members (attach schedule)	13,293,379	ATTACHMENT 1		
25 Compensation of officers, directors, etc.				
26 Other salaries and wages	50,859			
27 Pension plan contributions	4,127			
28 Other employee benefits				
29 Payroll taxes	4,038			
30 Professional fundraising fees				
31 Accounting fees	4,107			
32 Legal fees				
33 Supplies	729			
34 Telephone	1,877			
35 Postage and shipping	776			
36 Occupancy	3,038			
37 Equipment rental and maintenance	596			
38 Printing and publications	226			
39 Travel				
40 Conferences, conventions, and meetings				
41 Interest				
42 Depreciation, depletion, etc. (attach schedule)	3,510			
43 Other expenses not covered above (itemize): a				
b SEE ATTACHMENT 2	472,104			
c				
d				
e				
44 Total functional expenses (add lines 22 through 43). Organizations completing columns (B)-(D), carry these totals to lines 13-15.	13,839,366			

Joint Costs. Check ☐ if you are following SOP 98-2.Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? ☐ Yes ☒ No

If "Yes," enter (i) the aggregate amount of these joint costs \$ _____; (ii) the amount allocated to Program services \$ _____;

(iii) the amount allocated to Management and general \$ _____; and (iv) the amount allocated to Fundraising \$ _____.

Part III Statement of Program Service Accomplishments (See page 24 of the instructions.)What is the organization's primary exempt purpose? ☐

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

Program Service Expenses
(Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)

a	PAYMENT OF 2,107 MEMBERS, TRAINEES AND RETIRED MEMBERS MEDICAL INSURANCE PREMIUMS.	
	(Grants and allocations \$ _____)	
b		
	(Grants and allocations \$ _____)	
c		
	(Grants and allocations \$ _____)	
d		
	(Grants and allocations \$ _____)	
e	Other program services (attach schedule)	(Grants and allocations \$ _____)
f	Total of Program Service Expenses (should equal line 44, column (B), Program services).	

Part IV Balance Sheets (See page 24 of the instructions.)

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

		(A) Beginning of year		(B) End of year
Assets	45 Cash - non-interest-bearing	770,987	45	30,457
	46 Savings and temporary cash investments		46	
	47a Accounts receivable	47a	47c	
	b Less: allowance for doubtful accounts	47b		
	48a Pledges receivable	48a	48c	
	b Less: allowance for doubtful accounts	48b		
	49 Grants receivable		49	
	50 Receivables from officers, directors, trustees, and key employees (attach schedule)		50	
	51a Other notes and loans receivable (attach schedule)	51a	51c	
	b Less: allowance for doubtful accounts	51b		
	52 Inventories for sale or use		52	
	53 Prepaid expenses and deferred charges		53	
	54 Investments - securities (attach schedule) <input checked="" type="checkbox"/> Cost <input type="checkbox"/> FMV	7,878,661	54	8,071,748
	55a Investments - land, buildings, and equipment: basis	55a 46,602		
	b Less: accumulated depreciation (attach schedule)	55b 42,126	7,986 55c	4,476
56 Investments - other (attach schedule)		56		
57a Land, buildings, and equipment: basis	57a	57c		
b Less: accumulated depreciation (attach schedule)	57b			
58 Other assets (describe ►)		58		
59 Total assets (add lines 45 through 58) (must equal line 74)	8,657,634	59	8,106,681	
Liabilities	60 Accounts payable and accrued expenses		60	
	61 Grants payable		61	
	62 Deferred revenue		62	
	63 Loans from officers, directors, trustees, and key employees (attach schedule)		63	
	64a Tax-exempt bond liabilities (attach schedule)		64a	
	b Mortgages and other notes payable (attach schedule)		64b	
	65 Other liabilities (describe ►)		65	
66 Total liabilities (add lines 60 through 65)		66		
Net Assets or Fund Balances	Organizations that follow SFAS 117, check here <input type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.			
	67 Unrestricted		67	
	68 Temporarily restricted		68	
	69 Permanently restricted		69	
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74.			
	70 Capital stock, trust principal, or current funds		70	
	71 Paid-in or capital surplus, or land, building, and equipment fund		71	
	72 Retained earnings, endowment, accumulated income, or other funds	8,657,634	72	8,106,681
	73 Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72; column (A) must equal line 19; column (B) must equal line 21)	8,657,634	73	8,106,681
74 Total liabilities and net assets / fund balances (add lines 66 and 73)	8,657,634	74	8,106,681	

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

Part IV-B Reconciliation of Expenses per Audited Financial Statements with Expenses per Return

Return (See page 26 of the instructions.)	
a Total revenue, gains, and other support per audited financial statements . . . ▶	a N/A
b Amounts included on line a but not on line 12, Form 990:	
(1) Net unrealized gains on investments . . \$	
(2) Donated services and use of facilities \$	
(3) Recoveries of prior year grants . . . \$	
(4) Other (specify):	
\$	
Add amounts on lines (1) through (4) ▶	b
c Line a minus line b ▶	c
d Amounts included on line 12, Form 990 but not on line a:	
(1) Investment expenses not included on line 6b, Form 990 . . . \$	
(2) Other (specify):	
\$	
Add amounts on lines (1) and (2) . . ▶	d
e Total revenue per line 12, Form 990 (line c plus line d) ▶	e
a Total expenses and losses per audited financial statements ▶	a N/A
b Amounts included on line a but not on line 17, Form 990:	
(1) Donated services and use of facilities \$	
(2) Prior year adjustments reported on line 20, Form 990 \$	
(3) Losses reported on line 20, Form 990 \$	
(4) Other (specify):	
\$	
Add amounts on lines (1) through (4) . . ▶	b
c Line a minus line b ▶	c
d Amounts included on line 17, Form 990 but not on line a:	
(1) Investment expenses not included on line 6b, Form 990 . . . \$	
(2) Other (specify):	
\$	
Add amounts on lines (1) and (2) . . ▶	d
e Total expenses per line 17, Form 990 (line c plus line d) ▶	e

Part V List of Officers, Directors, Trustees, and Key Employees (List each one even if not compensated; see page 26 of the instructions.)

[illegible]

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations? ☐ Yes ☐ No

If "Yes," attach schedule - see page 26 of the instructions.

Part VI Other Information (See page 27 of the instructions.)

	Yes	No
76 Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity . . .	76	<input checked="" type="checkbox"/>
77 Were any changes made in the organizing or governing documents but not reported to the IRS? . . .	77	<input checked="" type="checkbox"/>
If "Yes," attach a conformed copy of the changes.		
78a Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return? . . .	78a	<input checked="" type="checkbox"/>
b If "Yes," has it filed a tax return on Form 990-T for this year? . . .	78b	
79 Was there a liquidation, dissolution, termination, or substantial contraction during the year? If "Yes," attach a statement . . .	79	<input checked="" type="checkbox"/>
80a Is the organization related (other than by association with a statewide or nationwide organization) through common membership, governing bodies, trustees, officers, etc., to any other exempt or nonexempt organization? . . .	80a	<input checked="" type="checkbox"/>
b If "Yes," enter the name of the organization: <u>ASSOCIATION OF ORANGE COUNTY DEPUTY SHERIFFS</u> . . .		
and check whether it is <input type="checkbox"/> exempt or <input type="checkbox"/> nonexempt.		
81a Enter direct or indirect political expenditures. See line 81 instructions . . .	81a	
b Did the organization file Form 1120-POL for this year? . . .	81b	<input checked="" type="checkbox"/>
82a Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value? . . .	82a	<input checked="" type="checkbox"/>
b If "Yes," you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.) . . .	82b	
83a Did the organization comply with the public inspection requirements for returns and exemption applications? . . .	83a	<input checked="" type="checkbox"/>
b Did the organization comply with the disclosure requirements relating to quid pro quo contributions? . . .	83b	<input checked="" type="checkbox"/>
84a Did the organization solicit any contributions or gifts that were not tax deductible? . . .	84a	<input checked="" type="checkbox"/>
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . .	84b	
85 501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members? . . .	85a	
b Did the organization make only in-house lobbying expenditures of \$2,000 or less? . . .	85b	
If "Yes" was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.		
c Dues, assessments, and similar amounts from members . . .	85c	
d Section 162(e) lobbying and political expenditures . . .	85d	
e Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices . . .	85e	
f Taxable amount of lobbying and political expenditures (line 85d less 85e) . . .	85f	
g Does the organization elect to pay the section 6033(e) tax on the amount on line 85f? . . .	85g	
h If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year? . . .	85h	
86 501(c)(7) orgs. Enter: a Initiation fees and capital contributions included on line 12 . . .	86a	
b Gross receipts, included on line 12, for public use of club facilities . . .	86b	
87 501(c)(12) orgs. Enter: a Gross income from members or shareholders . . .	87a	
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) . . .	87b	
88 At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Part IX . . .	88	
89a 501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 <u> </u> ; section 4912 <u> </u> ; section 4955 <u> </u> . . .		
b 501(c)(3) and 501(c)(4) orgs. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If "Yes," attach a statement explaining each transaction . . .	89b	
c Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 . . .		
d Enter: Amount of tax on line 89c, above, reimbursed by the organization . . .		
90a List the states with which a copy of this return is filed <u>CA</u> . . .	90b	
b Number of employees employed in the pay period that includes March 12, 2002 (See instructions) . . .		
91 The books are in care of <u>ASSN. OF ORANGE COUNTY DEPUTY SHERIFFS</u> Telephone no. <u>(714) 285-2800</u> . . .		
Located at <u>1314 W. FIFTH ST., SANTA ANA, CA</u> ZIP + 4 <u>92703-3702</u> . . .		
92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 - Check here <input type="checkbox"/> . . .		
and enter the amount of tax-exempt interest received or accrued during the tax year <u>92</u> . . .		

Part VII Analysis of Income-Producing Activities (See page 31 of the instructions.)

Note: Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue:					
a					
b					
c					
d					
e					
f Medicare/Medicaid payments					12,954,045
g Fees and contracts from government agencies					
94 Membership dues and assessments				1,281	
95 Interest on savings and temporary cash investments				333,087	
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory					
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue: a					
b					
c					
d					
e					
104 Subtotal (add columns (B), (D), and (E))				334,368	12,954,045
105 Total (add line 104, columns (B), (D), and (E))					13,288,413

Note: Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See page 32 of the instructions.)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
▼	

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See page 32 of the instructions.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See page 33 of the instructions.)

- (a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☐ No
- (b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? ☐ Yes ☐ No

Note: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions).

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Please
Sign
Here

Signature of officer

Type or print name and title.

Date

Paid
Preparer's
Use OnlyPreparer's
signatureFirm's name (or yours
if self-employed),
address, and ZIP + 4
 ROBERT V. KLEMS JR. CPA
 2501 E. CHAPMAN AVE. #150
 FULLERTON, CA 92831

Date

Check if
self-employed ☐

Preparer's SSN or PTIN (See Gen. Inst. W)

EIN

95-3860691

Phone
no.

(714) 773-4181

AOCDS GROUP MEDICAL AND HOSPITAL SERVICE TRUST
 FEDERAL FORM 990
 EIN: 33-6097080
 YEAR ENDED: 12/31/02

ATTACHMENT 1 - PART II, LINE 24 BENEFITS PAID FOR MEMBERS

<u>DESCRIPTION</u>	<u>TOTAL</u>
MEDICAL INSURANCE PREMIUMS	13,293,379
TOTAL	<u>13,293,379</u>

ATTACHMENT 2 - PART II, LINE 43 OTHER EXPENSES

<u>DESCRIPTION</u>	<u>TOTAL</u>
AUTO MILEAGE	13
COMPUTER CONSULTING	625
DUES & SUBSCRIPTIONS	575
INSURANCE - WORKERS COMP	688
JANITORIAL SERVICES	450
AOCDS ADMINISTRATIVE FEE	465,243
INVESTMENT ADVISORS	4,500
LICENSES & FEES	10
TOTAL	<u>472,104</u>

ATTACHMENT 3 - PART IV, LINE 54 INVESTMENTS - SECURITIES

<u>DESCRIPTION</u>	<u>BEGINNING OF YEAR</u>	<u>END OF YEAR</u>
FPA PARAMOUNT FUND, INC.	2,100,859	2,190,859
VONTOBEL US VALUE FUND	1,401,350	2,779,261
PIMCO SHORT-TERM FUND	2,359,957	824,134
PIMCO TOTAL RETURN FUND	2,016,495	2,277,494
TOTAL	<u>7,878,661</u>	<u>8,071,748</u>

AOCDS MEMORIAL TRUST
EIN: 33-6097080
CALIF CORP NO. 9506975

ATTACHMENT 4 - PART V. LIST OF OFFICERS AND DIRECTORS

(A) <u>NAME AND ADDRESS</u>	(B) <u>TITLE & AVERAGE HRS PER WK</u>	(C) <u>COMPENSATION</u>	(D) <u>BENEFIT PLANS</u>	(E) <u>EXPENSE ACCOUNT</u>
WAYNE J. QUINT, JR. 1314 W. FIFTH ST., STE A SANTA ANA, CA 92703	TRUSTEE 1 HR	0	0	0
ROBERT MACLEOD 1314 W. FIFTH ST., STE A SANTA ANA, CA 92703	TRUSTEE 1 HR			
ROBERT HACK 1314 W. FIFTH ST., STE A SANTA ANA, CA 92703	TRUSTEE 1 HR	0	0	0
HERBERT SIEGMUND 1314 W. FIFTH ST., STE A SANTA ANA, CA 92703	TRUSTEE 1 HR	0	0	0
TOM DOMINGUEZ 1314 W. FIFTH ST., STE A SANTA ANA, CA 92703	TRUSTEE 1 HR	0	0	0
PAUL BARLETT 1314 W. FIFTH ST., STE A SANTA ANA, CA 92703	TRUSTEE 1 HR	0	0	0
BRIAN HEANEY 1314 W. FIFTH ST., STE A SANTA ANA, CA 92703	TRUSTEE 1 HR	0	0	0
THERESE C. RUPPEL 1314 W. FIFTH ST., STE A SANTA ANA, CA 92703	INS. BENEFIT COORD. 40 HR	50859	4127	0

AOCDS GROUP MEDICAL & HOSPITAL SERVICE TRUST
2002 FIXED ASSET AND DEPRECIATION SCHEDULE

NO.	DESCRIPTION OF PROPERTY	DATE ACQUIRED	COST/ BASIS	METHOD	LIFE	PRIOR DEPRECIATION	CURRENT YEAR DEDUCTION
<u>FURNITURE & FIXTURES</u>							
1	OFFICE FURNITURE	7/20/1988	1,474.00	SL	7	1,474.00	-
3	CHAIR	7/21/1988	265.00	SL	7	265.00	-
4	OFF. FURN - CHAIRS	8/1/1988	401.00	SL	7	401.00	-
13	FURNITURE	4/18/1991	4,000.00	SL	7	4,000.00	-
15	DESK	8/12/1996	328.00	SL	7	253.00	47.00
16	CHAIRS (3)	9/23/1997	1,001.00	SL	7	626.00	143.00
18	FURNITURE	4/20/1998	1,161.00	SL	7	581.00	166.00
19	FURNITURE	6/12/1998	1,299.00	SL	7	651.00	186.00
	TOTAL FURNITURE & FIXTURES		<u>9,929.00</u>			<u>8,251.00</u>	<u>542.00</u>
<u>MACHINERY & EQUIPMENT</u>							
2	COPIER	7/21/1988	1,749.00	SL	7	1,749.00	-
6	PHONE SYSTEM	8/18/1988	654.00	SL	7	654.00	-
7	TYPEWRITER	8/28/1989	1,272.00	SL	5	1,272.00	-
10	XEROX COPIER	1/3/1991	3,004.00	SL	7	3,004.00	-
	TOTAL MACHINERY & EQUIPMENT		<u>6,679.00</u>			<u>6,679.00</u>	<u>-</u>
<u>COMPUTERS</u>							
5	EPSON PRINTER	8/10/1988	975.00	SL	5	975.00	-

14	COMPUTER	8/6/1991	2,349.00	SL	5	2,349.00	-
8	COMPUTER & EQUIPMENT	1/23/1990	6,569.00	SL	5	6,569.00	-
9	COMPUTER EQUIPMENT	9/28/1990	2,500.00	SL	5	2,500.00	-
17	COMPUTER SYSTEM	4/22/1988	12,079.00	SL	5	8,456.00	2,416.00
20	COMPUTER	7/14/1998	2,138.00	SL	5	1,498.00	428.00
21	COMPUTER HARD DRIVE	3/28/2001	311.00	SL	5	47.00	47.00
	PRINTER	12/4/2001	269.00	SL	5	4.00	4.00
	TOTAL COMPUTERS		<u>27,190.00</u>			<u>22,398.00</u>	<u>2,895.00</u>
 <u>LEASEHOLD IMPROVEMENTS</u>							
11	LEASEHOLD IMPROVEMENT	3/18/1991	2,304.00	SL	31.5	788.00	73.00
12	CARPET	3/28/1991	500.00	SL	7	500.00	-
	TOTAL LEASEHOLD IMPROVEMENTS		<u>2,804.00</u>			<u>1,288.00</u>	<u>73.00</u>
 TOTAL			<u>46,602.00</u>			<u>38,616.00</u>	<u>3,510.00</u>